

## MONTHLY RECONCILIATION OF HAF-ACF(M)7113 DATA AND SUSPENSE ITEMS

### Section A - General

**A2-1. Purpose:** This attachment is provided to assist in identifying, researching, clearing, and preventing recons and/or suspense items received from DFAS-DE/ADA.

**a. Recons.** A recon is the difference between DFAS-DE/ADA's cumulative balance and a base's cumulative balance. The base's cumulative balance is reported each month on the HAF-ACF(M)7113, Schedule of Net Disbursements and Reimbursements Report. DFAS-DE/ADA's cumulative balance is a computer generated total comprised of all current month For-Self MAFR transactions reported on the HAF-ACF(M)7113 report, accepted by-others cycles acknowledged, plus any adjustments made by DFAS-DE/ADA. The computer compares these two cumulative balances and generates a recon listing reflecting all appropriations having a difference. (See example of a page of the recon listing at figure A2-1.)

**b. Suspense.** Suspense items are differences related to out-of-balance conditions on the HAF-ACF(M)7113 report. When out-of-balance conditions occur, the difference is suspended by using a MAFR suspense code or a suspense appropriation to balance. There are two types of out-of-balances that may occur causing Cash suspense or MAFR suspense.

(1) Cash suspense occurs when the reported cash disbursed and collected totals from the DD Form 1329, Statement of Transactions; DD Form 1400, Statement of Interfund Transactions; and/or the SF 1219, Statement of Accountability, are not in balance.

(2) MAFR suspense is created during the balancing of HAF-ACF(M)7113. Each appropriation is balanced twice.

(a) The HAF-ACF(M)7113 is balanced to the DD Form 1329, Statement of Transactions, plus the DD Form 1400, Statement of Interfund Transactions.

(b) The HAF-ACF(M)7113 is balanced to the weekly for-others cycles (HAF-ACF(W)7112, Cycle Report of For- and By-Others, and/or HAF-ACF(W)8702, Cyclic Report of Voucherless Travel For- and By-Others) as processed by DFAS-DE/ADA.

### Section B - Monthly Reconciliation of HAF-ACF(M)7113 Data

**A2-2. General.** Recon differences are caused when DFAS-DE/ADA's cumulative balance does not equal the base's cumulative balance for an appropriation through all subsidiary data. Recons also occur when there is a timing difference between the month a by-others cycle is processed by the base and the month DFAS-DE/ADA processes the acknowledgements (97 transactions). Those timing differences are because of non-receipt of 97 transactions with the HAF-ACF(W)7112 report or late receipt of rejects (AF Forms 1543, Advice of Rejection; AF Form 1544, Advice of Rejection - AMC Airlift Service Business Activity Charges; and DD Form 870, Request for Fiscal Information Concerning Transportation Requests, Bills of Lading, and Meal Tickets). Other causes for recon differences are incorrect posting and improper adjustments. Paragraph A2-7 below discusses in greater detail the causes and the steps necessary to clear the differences.

### A2-3. Reconciliation Listing.

a. The recon listing (TC-01-347, Reconciliation of ACF-7113 Cumulative Data) consists of the following sections:

Section I - Disbursements

Section II - Reimbursements

Section III - Stock and Industrial Fund Disbursements

Section IV - Stock and Industrial Fund Reimbursements

Section V and VI - no longer in use

Section VII - Unexpended Balances of Deposit Accounts (Local)

NOTE: ANG bases should not receive recons under Section VII.

b. Depending on the types of transactions processed, recons may contain any of the following lines of data and are reflected in DFAS-DE/ADA's current month status.

(1) Prior Month Status. DFAS-DE/ADA's cumulative balance for the subject appropriation at the beginning of the month (which includes any or all transactions reported in prior months and is equal to the amount reflected on last month's Current Month Status total).

(2) TC (now ADA) Adjustments to Prior Month. Disbursement and reimbursement adjustments made by DFAS-DE/ADA to process Rejections After Acceptance (RAA) and other MAFR adjustments outside the normal processing system.

(3) For Self. Disbursement (MAFR report codes A and B) and Reimbursement (MAFR report codes S and T) transactions reported in current month on the base's HAF-ACF(M)7113 report.

(4) Accepted By-Others. Disbursement and reimbursement by-others acknowledgements processed (minus line items rejected which have been processed by DFAS-DE/ADA, if any). This may not agree with the base's by-others MAFR, thereby causing a recon.

(5) By-Others Adjustments. Disbursement (MAFR report code F) and reimbursement (MAFR report code X) adjustments processed to adjust transactions on the by-others registers.

(6) Prior Month Open Allotments (now referred to as Centrally Managed Allotments - CMAs). Disbursement and reimbursement transactions are reported by the disbursing station on the HAF-ACF(M)7113 report (MAFR report codes E and W). These report codes are computer extracted and held until the following month to be added to DFAS-DE/ADA's cumulative amounts for the accountable stations. DFAS-DE/ADA sends a register to the accountable stations for the following month, at which time they report these using MAFR code A (for-self).

(7) Transfer Accountability. Disbursement (MAFR report code 41) and reimbursement (report code 42) adjustments made by DFAS-DE/ADA to transfer accounting responsibility from one station to another, between ADSN and command TFR (Total Final Reporting) accounts, and transfers related to a base changing command.

(8) TC (now ADA) Cumulative Adjustments. Transfer of accountability adjustments when AFO/OPLOC are inactivated or transferred from the jurisdiction of one command to another. These disbursements (MAFR report code 51) and reimbursements (report code 52) are adjustments to DFAS-DE/ADA's beginning cumulative balances.

(9) Total (current month activity). The total of all transactions (items 2 through 8) which are processed as current month activity (except for report codes E and W which are prior month activity) at DFAS-DE/ADA.

(10) Current Month Status. The cumulative balance on DFAS-DE/ADA's records at the end of the month, generated when item 1 (Prior Month Status) is added to item 9 (Current Month Activity).

(11) Reported on ACF-7113. The cumulative balance reported by the base on the HAF-ACF(M)7113 report (MAFR report codes A, B, S, and T).

(12) Difference. The difference between DFAS-DE/ADA's current month status and the amount reported on the HAF-ACF(M)7113. (Item 10 - Current Month Status less item 11 - Reported on ACF-7113).

NOTE: Recons for ANG bases may also include data under "For Self (G)" for ANG payments (MAFR G/R) and adjustment transactions (MAFR J/Q) reported on the host base's HAF-ACF(M)7113 report.

**A2-4. Supporting Documentation.** Since there are many causes of recon differences, DFAS-DE/ADA will analyze the differences and make adjustments where possible prior to mailing the listings for corrective action or further research by the base. Three additional reports may be sent with the recon listing for use in researching and identifying recons:

a. **PCN: TC-01-353, Detailed By-Others Listing.** This listing (figure A2-2) is a printout of all cycles accepted into current month and is only produced for those cycles supporting a recon. (Each detail line item on a by-others register will appear on the Detailed By-Others Listing if there is a recon in that appropriation.) Lines that have been rejected by the base will NOT appear on the listing. If rejected lines DO appear on the listing, the reject was NOT processed by DFAS-DE/ADA. The base will need to notify DFAS-DE/ADA for an adjustment. The appropriation total from this listing will be the same as the "Accepted By-Others" line on the recon. Note the term "processed" is used by the base when a complete cycle is worked and the term "acknowledged" is used by DFAS-DE/ADA when the "97" transactions process in the MAFR system.

b. **PCN: TC-01-342, Summary of In-Transit By-Others Registers.** This listing (figure A2-3) reflects all by-others cycles that have been transmitted but have not been acknowledged. This may include outstanding cycles not yet received.

(1) All cycles should be accepted in accordance with Chapter 29-47c of this regulation.

(2) Use this listing to monitor the age of outstanding cycles.

(a) If the listing reflects a cycle that is three months old but has not been received by the base, the base must notify DFAS-DE/ADA to have it retransmitted.

(b) If the base has input a 97 record in one month and the cycle still remains on the listing, the base must notify DFAS-DE/ADA so a 97 transaction can be input by them.

(c) When a cycle remains on the listing for ten months, DFAS-DE/ADA must accept it, since the computer system cannot make a distinction between which year the cycle was generated if the cycle/year overlaps. This creates a recon difference, as the cumulative amounts at DFAS-DE/ADA will differ from the cumulative amounts at the base by that cycle/appropriation amount.

c. **RCS: HAF-ACF(M)7113, Host-Tenant, CCPS and DCPS Report Codes.** This listing (figure A2-4) is distributed monthly to accountable stations when their funds have been cited by another paying station. This listing provides summary amounts (by paying station) of MAFR codes G, J, R, Q and M transactions and is an excellent tool when researching recon differences.

#### **A2-5. Timeliness.**

a. The HAF-ACF(M)7113 report is due to DFAS-DE/ADA not later than 2400 hours on the fourth workday of the processing month. If the report is not received by the seventh workday, DFAS-DE/ADA must estimate the disbursements and reimbursements (numeric J records). If the report is received after the tenth workday and the alpha J's are not processed, a recon difference results for every appropriation through subsidiary data. Bases must transmit the report on time to prevent this from occurring.

b. Recons and supporting reports are distributed to DFAS-DE/ADA on or about the 12th workday of the month. Each recon is dated as to the month of processing just completed. The accountants at DFAS-DE/ADA have approximately two weeks to research, reconcile, and annotate recons before mailing. The total time, including mail time, means listings should be received at the base 4-6 weeks after the date of the recon. If recons are not received in a timely manner, the accountant or branch chief of DFAS-DE/ADA should be notified.

c. Identifying late cycles. Any by-others that were processed by the base but not acknowledged by DFAS-DE/ADA are called late cycles. DFAS-DE/ADA determines late cycles by comparing the OJ record to a DFAS-DE/ADA listing of MAFR 97/98 transactions and the TC-OI-342, Summary of In-Transit By-Others Register. If the OJ record is not found, the base is contacted to coordinate which cycles were processed during the month and any rejects for these cycles. After late cycles are identified, DFAS-DE/ADA must post the late cycles, matching each late cycle by appropriation to recon through all

subsidiary data excluding any rejects. The applicable 97 and/or 98 (rejected items) will also be processed by DFAS-DE/ADA. When all late cycles have been posted, the recon difference is recomputed. No further action is required for zero balance recons.

d. To prevent late cycles:

(1) Insure the OJ record is complete and accurate. The OJ record should contain all cycles acknowledged during the month (reference AFM 177-370, paragraph 78.6(6), pages 78-7 & 8).

(2) Rejects should be worked and mailed weekly, rejected for only those reasons listed in Chapter 27-32, and arrive before the sixth workday of each month so they may be processed in the same accounting month.

(3) "97" records must be added to the HAF-ACF(W)7112 transmission to accept the cycle at DFAS-DE/ADA.

#### **A2-6. DFAS-DE/ADA Annotations.**

a. DFAS-DE/ADA will make the following annotations on each recon:

(1) Aging of Recons. Each recon is dated as to the month and year the recon began. The older the recon, the longer it takes to research old data and clear the recon.

(2) Cleared at DFAS-DE. If the recon is annotated as such, no further action is required by the base. However, if the recon continues to appear after several more months, contact DFAS-DE/ADA to ensure it will be cleared.

(3) Systems Problem. This normally occurs in Section VII, Unexpended Balances of Deposit Fund Accounts (Local). No action is necessary at base level.

(4) Other information necessary to help clear the recon may also be annotated such as cycle ID, voucher number, late cycle ID & amounts or MAFR code processed.

b. DFAS-DE/ADA will then mail, under a cover sheet (DFAS Form 0-660), the original and one copy of the recon listing and the TC-01-342, Summary of In-Transit By-Others Listing. (If a base has no recons, only the TC-01-342 and CCPS/DCPS Report Codes listing will be mailed.) Recon listings and the TC-01-342 must be returned to DFAS-DE/ADA with annotations no later than 45 calendar days after DFAS-DE mailing.

**A2-7. Causes and Clearance of Recons.** The following discusses the various causes of recons and the steps necessary to clear the differences.

**a. Accepted By-Others Entry.** When DFAS-DE/ADA processes a 97 (By-Others cycle acceptance) for a certain cycle, but receives rejects for this cycle after the sixth workday; it may be too late to process these rejects (in the same accounting month as when the 97 was processed) and may create a recon difference. See the example at figure A2-5.

(1) The PCN: TC-01-353, Detailed By-Others listing is used to identify the cycle and line items accepted by DFAS-DE/ADA but rejected by the base. See figure A2-6 for the Detailed By-Others listing which reflects the matching amount of the recon example at figure A2-5.

(2) One of the following actions must be taken to clear the recon:

(a) Process MAFR "A" to accept the line item (updating base-level cumulative amounts),

(b) Process a Reject After Acceptance,

(c) Process a by-others adjustment.

(3) To prevent these recons, ensure DFAS-DE/ADA receives rejects no later than the sixth workday.

**b. Rejects After Acceptance (RAAs) Entry.** When the base processes an RAA and the applicable by-others register item is removed from the base cumulative total before DFAS-DE/ADA receives and processes the RAA, a recon will be generated (see figure A2-7 and the matching by-others register amount at figure A2-8).

(1) Once the RAA is received by DFAS-DE/ADA, they will process the necessary transactions to clear the recon. No further correction is necessary by the base.

(2) To prevent recons due to RAAs, the base must ensure RAAs are mailed so they can be processed and MAFR adjusted in the same accounting month.

(3) An RAA cannot be processed for cross-disbursing (X-cycles) that exceed the time guidelines established by the Memorandum of Agreement (MOA) between the services. DFAS-DE/ADA will return these items to be accepted by the base.

**c. Accepted By-Others and By-Others Adjustment Entry.** When a base has accepted a by-others cycle and has not properly adjusted (MAFR F - disbursement or X - reimbursement) an item on the cycle register exactly as it appears, a recon will result (see figure A2-9).

(1) Research by examining the Detailed By-Others listing, which shows the cycles pertaining to this item (see figure A2-10), the HAF-ACF(M)7113 report, which will show the MAFR F or X adjustment (see figure A2-11), and any SF 1081s, Voucher and Schedule of Withdrawals and Credits, or OF 1017Gs, Journal Voucher, to determine error.

(2) Contact DFAS-DE/ADA to determine whether the base or DFAS-DE/ADA will process the correction.

(3) Ensure all MAFR F or X transactions, SF 1081s and OF 1017Gs are processed correctly with the same appropriation and dollar amount reflected on the register to prevent future recons.

**\*d. Contra Disbursement and Reimbursement Entries.** Adjustments related to SF 1081, OF 1017G, and posting by-others registers with MAFR can generate contra recon differences (see figure A2-12).

**e. For-Self Adjustment.** When MAFR A's (disbursements)/S's (reimbursements) are processed by the base but are not included in the total current activity amount reported in the HAF-ACF(M)7113, a recon will be generated (see figure A2-13).

(1) Examine the HAF-ACF(M)7113 to determine if all MAFR A/S's were processed correctly. (There may be a single MAFR A/S transaction or several.)

(2) Annotate recon with correction taken.

(3) This recon may be prevented by ensuring all MAFR A/S's processed during the month equal the total current activity reported on the HAF-ACF(M)7113.

**f. "Old" Entry.** Recons which have not been cleared and continue to appear month after month will be annotated as "Old" with the month and year in which the recon first began. (See figure A2-14.)

(1) Examine the Detailed By-Others Listing with the same month and year annotated on the recon (when it first began).

(2) After determining the correction necessary to clear the original recon, additional research may be necessary to determine the corrections needed to clear any out of balance created for any and each month thereafter.

(3) Identify and clear existing recons before they are annotated as "Old", since any other differences after the recon began will add to the total difference amount making it increasingly difficult to identify and correct.

**g. Late Cycle Entry.** By-others cycles that DFAS-DE/ADA did not process in the same month the cycle was processed through MAFR will generate a recon (see figure A2-15 and figure A2-16 for the Detail By-Others Listing reflecting the matching recon amount).

(1) DFAS-DE/ADA will input the 97 transaction to clear the late cycle (recon will annotated as "Cleared by DFAS"). No further action is necessary by the base.

(2) To avoid these recons, by-others cycles must be processed through MAFR and acknowledged in the same month. This is especially important when cycles have rejects.

**h. For-Self (G) Transaction.** A for-self (MAFR G) transaction processed by an AF base may cause a recon for an ANG or tenant station. (See example at figure A2-17.)

- (1) If the transaction is correct, the ANG station must process MAFR or post to the proper project.
- (2) If the transaction is incorrect, the host base must process a correction.
- (3) ANG stations must reconcile (per AFM 177-370, USAF Standard Base-Level General Accounting and Finance System: H069/BQ) each line item on the Daily Appropriation Summary Ledger, Part V, with the corresponding entry on the daily ANG summary of by-others transaction produced from the transactions processed by the host base to avoid these recons.

## Section C - Suspense

**A2-8. General.** Only disbursing stations receive suspense. HAF-ACF(M)7113 reports are due to DFAS-DE/ADA by midnight, Mountain Standard Time, on the fourth workday of each month. If suspense items cannot be cleared within the three day processing time at DFAS-DE/ADA, a DFAS-DE Form 0-412, Report Changes (figure A2-18); or an Advice of Suspense worksheet (figure A2-19) may be sent providing pertinent information necessary to clear the suspense.

### A2-9. Cash Suspense.

- a. Under accelerated cash reporting procedures, the cash data included in the HAF-ACF(M)7113 report (numeric J records) is processed separately and in advance of the schedule data (alpha J records). Cash data is balanced the fifth, sixth, and seventh workday of each month.
- b. Cash data includes the SF 1219, Statement of Accountability (with supporting AF Form 1341, Schedule of Deposits Data); DD Form 1329, Statement of Transactions; and DD Form 1400, Statement of Interfund Transactions (Seller and Buyer Part II). This data is received via FTP and is selected out by the MAFR system for special processing. During the special processing, our system checks for balancing of the above reports. If they do not balance, an out-of-balance condition is created. If the out-of-balance cannot be identified in those three processing days, it is necessary to place amounts in cash suspense.

### A2-10. Causes, Clearance and Prevention of Cash Suspense.

**a. Invalid Appropriations (MAFR Error).** If a report is sent in with an invalid appropriation, the line will be placed in cash suspense (which will also cause MAFR suspense).

- (1) The base must provide the correct appropriation to DFAS-DE/ADA.
- (2) To prevent future occurrence, ensure all MART (Master Appropriation Reference Table) overrides from the PCN: SH06-142, Program NBQ140, Daily Audit List, Part V, have been corrected, specifically, erroneous appropriations.

**b. SF1219/DD Form 1329 Out-of-Balance.** Some examples that cause this suspense are: 1J disbursements (DD Form 1329) do not equal line 411 minus 412; or the DD Form 1400 2J4 records do not net to zero.

- (1) Reconcile the two reports to determine erroneous data. The following month: report correct data, report the erroneous data in the opposite sign (debit/credit) (to contra clear last month's error), and coordinate with DFAS-DE/ADA to ensure they are aware of the corrective action being taken.
- (2) To prevent future occurrence, ensure MAFR is in balance at the close of business the last day of the month. Accounts Control should be in balance with the SF 1219. The DD Form 1329 and DD Form 1400 should be in balance with the SF 1219 footnotes.

**A2-11. MAFR Suspense.** The creation of MAFR suspense occurs at DFAS-DE/ADA during the balancing of HAF-ACF(M)7113. Each appropriation is balanced twice. First, the HAF-ACF(M)7113 is balanced to the DD Form 1329, Statement of Transactions, plus the DD Form 1400, Statement of Interfund Transactions. The second balancing compares the HAF-ACF(M)7113 to the weekly (HAF-ACF(W)7112 and/or HAF-ACF(W)8702) for-others cycles as processed by DFAS-DE/ADA.

**a. Suspense Caused by Differences Between HAF-ACF(M)7113 and DD Form 1329 Plus DD Form 1400.** Differences will be caused when the following conditions are not met:

- (1) Disbursements -  
1J's (Disbursements, DD 1329)  
PLUS 2J's (Part I, DD 1400, Buyer)  
PLUS 2J's (Part II, DD 1400, Buyer)  
MUST EQUAL  
the total of all alpha J records  
reported in the HAF-ACF(M)7113
- (2) Reimbursements -  
1J's (Reimbursements, DD 1329)  
PLUS 2J's (Reimbursements, DD 1400, Seller)  
MUST EQUAL  
the total of all alpha J records  
reported in the HAF-ACF(M)7113

**b. Suspense Caused by Differences Between HAF-ACF(M)7113 and HAF-ACF(W)7112s/-8702s.** The second balancing compares the disbursements and reimbursements on all HAF-ACF(W)7112s/8702s processed at DFAS-DE/ADA during the month to the value of the DJ or VJ records in the HAF-ACF(M)7113. Suspense items will be created when the following conditions are not met.

(1) Total C's (disbursements) from the HAF-ACF(W)7112s/8702s processed during the month at DFAS-DE/ADA must equal the DJ record reported in the HAF-ACF(M)7113 by appropriation. Differences between the two will result in suspense being created to equal the value of the C transactions processed at DFAS-DE/ADA.

(2) Total U's (reimbursements) from the HAF-ACF(W)7112s/8702s processed during the month at DFAS-DE/ADA must equal the VJ record reported in the HAF-ACF(M)7113 by appropriation. Differences between the two will result in suspense being created to equal the value of the U transactions processed at DFAS-DE/ADA.

**A2-12. Causes, Clearance, and Prevention of MAFR Suspense.** On or about the 12th workday, DFAS-DE/ADA receives a suspense listing for each base for the processing month just completed. From this listing DFAS-DE/ADA will complete and mail to Accounts Control an Advice of Suspense worksheet. If DFAS-DE/ADA does not receive a response within 45 days, a second request will be forwarded to the AFO/OPLOC. If a response is not received within another 45 days, third requests are sent to the MAJCOM.

**a. Contra Suspense Between Appropriations.** When a transaction is processed in one appropriation on the HAF-ACF(W)7112/8702 for-others report and reported on the HAF-ACF(M)7113 in a different appropriation, an out of balance condition will occur. Contra suspense also occurs between disbursements and reimbursements in the same manner.

(1) DFAS-DE/ADA will identify the contra suspense by researching the two reports and then prepare a DFAS-DE 0-412, Report Change (see example at figure A2-20).

(2) The Report Change must be verified by the base and signed by the AFO/OPLOC or deputy. If the base does not agree with the change, corrective action to be taken must be identified. In either case, the Report Change must be returned to DFAS-DE/ADA with annotations.

(3) Upon receipt of the signed Report Change, DFAS-DE/ADA will take action to clear the suspense. The Report Change is then filed with the Capital Papers (SF 1219, DD Form 1329, and DD Form 1400).

(4) Contra suspense may be prevented by ensuring the AF Form 1384, Daily Summary of Receipt, Reimbursement, and Net Disbursements, equals the cumulative amounts on the DD Form 1329.

**b. MAFR Code C's Not Equaling MAFR Code D.** When for-others disbursement MAFR code C's do not equal summary record MAFR code D for an appropriation (or reimbursement code U and summary record code V), a suspense will be automatically generated by DFAS-DE/ADA to balance the report for the base.

(1) An Advice of Suspense worksheet will be prepared by DFAS-DE/ADA to identify each For-Others cycle total in comparison to the MAFR report code D (see example at figure A2-21). The computer assumes the DJ record is correct and balances to it accordingly.

(2) In-balance reports are then compared to the hardcopy that was sent with the vouchers to see if totals agree. If a line is on the hardcopy that was not on the in-balance report, the suspense may be cleared by DFAS-DE/ADA.

(3) The suspense item can be cleared by identifying which alpha transaction is missing and taking corrective action. If action is to be taken by DFAS-DE/ADA, the base must send the completed worksheet with the applicable information/voucher and DFAS-DE/ADA will clear the item.

(4) This suspense may be prevented by ensuring MAFR code C's are balanced weekly and maintaining an accurate for-others cycle worksheet.

**c. Suspense Created by Late Cycles.** For-others cycles that DFAS-DE/ADA did not process in the same month the transactions were processed through MAFR and reported in the HAF-ACF(M)7113 report will cause suspense. The HAF-ACF(W)7112/8702 is balanced on the sixth workday of the month for that accounting period. If all the for-others cycles for the month have not been processed by DFAS-DE/ADA, a suspense will be created for each appropriation.

(1) This suspense will remain until the late for-others cycle is received.

(2) Bases must ensure cycles are sent to arrive by the due in dates as shown on the Schedule for Transmission/Mailing of For-Others. Each for-others cycle should correspond to the "as of date." The Schedule for Transmission/Mailing of For-Others will be mailed with the By-Others register 6 to 8 weeks before the first due date in October and April and will also be reflected twice a year in the Network News publication.

**d. HAF-ACF(M)7113 with Out-of-Balance Conditions.** If the HAF-ACF(M)7113 report is transmitted with out-of-balance conditions and cannot be solved within the three days, it must be placed in suspense.

(1) Determine the cause of the out-of-balance and coordinate with DFAS-DE/ADA for correction.

(2) This suspense may be prevented by correcting all discrepancies which are identified on the PCN: SH06-142, Program NBQ140, Daily Audit List, Part V, and identified in the "Error Message/Remarks" column of the PCN: SH06-A31, Program NBQA30, Edit/Validation List.

**e. Invalid MAFR Codes and Invalid Appropriations.** If a report is sent in with an invalid MAFR code or appropriation, DFAS-DE/ADA will receive an edit listing. The base will be notified and if the edit cannot be resolved, it will be placed in suspense in order to balance the report.

(1) A worksheet will be prepared describing the problem and forwarded to the base for research.

(2) The base must take action by providing a valid MAFR code or appropriation or preparing a SF 1081, if necessary.

(3) A completed worksheet with the necessary documentation can also be returned and DFAS-DE/ADA will clear.

(4) Suspense item may be prevented by ensuring the appropriate MAFR code is used when processing a transaction. Verify appropriations by ensuring transactions are reflected on the correct portion of the Daily Appropriation Summary (DASL).

Figure A2-1. Recon (TC-01-347, Reconciliation of ACF-7113 Cumulative Data).

Figure A2-2. TC-01-353, Detail By-Others Listing.

Figure A2-3. TC-01-342, Summary of Intransit By-Others Register.

Figure A2-4. RCS: HAF-ACF(M)7113, Host-Tenant, CCPS & DCPS Report Codes Listing.

Figure A2-5. Recon -- Accepted By-Others Entry Example.

Figure A2-6. Detail By-Others Listing reflecting matching recon amount.

Figure A2-7. Recon -- Rejects After Acceptance (RAAs) Entry Example.

Figure A2-8. Detail By-Others Listing reflecting matching recon amount.

Figure A2-9. Recon -- Accepted By-Others and By-Others Adjustment Entry Example.

Figure A2-10. Detail By-Others Listing reflecting matching recon amount.

Figure A2-11. RCS: HAF-ACF(M)7113 report reflecting MAFR X adjustment processed incorrectly.

Figure A2-12. Recon -- Contra Disbursement and Reimbursement Entry Examples.

Figure A2-13. Recon -- For-Self Adjustment Example.

Figure A2-14. Recon -- "Old" Entry Example.

Figure A2-15. Recon -- Late Cycle Entry Example.

Figure A2-16. Detail By-Others Listing reflecting matching recon amount.

Figure A2-17. Recon -- For-Self (G) Transaction Example.

Figure A2-18. DFAS-DE Form 0-412, Report Changes.

Figure A2-19. Advice of Suspense worksheet.

Figure A2-20. Contra Suspense Between Appropriations Example.

Figure A2-21. MAFR Code C's Not Equaling MAFR Code D Suspense Example.